

## Internal Revenue Service

## Department of the Treasury

Date:

Name of Plan:

Plan Number:

Form Number:

Plan Year(s) Ended:

Date of Appointment:

Time:

Place of Appointment:

Person to Contact:

Contact Telephone Number:

Dear Sir or Madam:

Your retirement plan has been selected for examination for the year indicated above. This selection does not imply that the information on your Form 5500, *Annual Return/Report of Employee Benefit Plan*, was incorrectly prepared. Most returns are randomly selected from the universe of Form 5500 returns filed for qualified plans, or they are selected as part of a special project. Our objective is to insure compliance with the applicable laws and regulations governing retirement plans.

Enclosed you will find information providing a simplified explanation of the audit process and your rights as a taxpayer (the flowchart and bookmark). Additionally, Publication 1-EP, *Understanding the Employee Plans Examination Process*, provides more comprehensive information. Please take a moment to review this material.

If you wish to have someone represent you during the examination other than employees or officers of the company, you must provide a completed Form 2848, *Power of Attorney and Declaration of Representative*, or other written declaration containing the same information required on Form 2848, by the start of the examination. If you do not provide this, your representative will not be permitted to receive or discuss confidential information.

To help make the examination as brief as possible, please have the items available that are listed on the attachment. In accordance with section 301.7605-1(d) of the Income Tax Regulations, the audit should generally be conducted at your place of business. Please call me within 10 days after receipt of this letter to

schedule or confirm the date of the audit and to ask any questions that you may have. I can be reached at the telephone number shown in the heading of this letter.

Thank you for your cooperation.

Sincerely,

Enclosures:

Publication 1-EP

Publication 4324 (flowchart)

Publication 4325 (bookmark)

Attachment